

made by the said assessor, they may appeal to the said burgess and commissioners, who may make such deduction from the valuation of their property, as to them shall seem just and proper.

13. The said commissioners may pass all by-laws and ordinances necessary to give effect and operation to all the powers vested in them, and the corporation may impose fines and forfeitures for the breach of their by-laws and ordinances, and recover the same in the name of said corporation, before any justice of the peace of said county, as other fines and forfeitures are now recovered; but no ordinance of the said commissioners shall impose a fine or forfeiture for any offence of more than ten dollars.

14. If any person shall refuse or neglect to pay any taxes, fines or forfeitures imposed upon them by any ordinance of said corporation, the said commissioners may collect the same in the same manner and with the same costs as small debts.

15. The said commissioners may make all such by-laws and ordinances, not contrary to law, as they may deem expedient for the comfort, health, convenience and prosperity of the town and its inhabitants, for the prevention or removal of nuisances, preservation of health and suppression of vice and immorality within the town.

16. They may, by ordinances, direct all or any of the footways in said town to be laid out, levelled, mended and repaired, with materials they may think best, at the expense of the proprietors of the different lots before which such levelling and paving shall be done.

17. They may levy a tax on all dogs kept within the town and may collect the same as other taxes.

18. The burgess shall be the treasurer of the corporation, and shall give bond to the corporation, with security to be approved by the commissioners or a majority of them, in such penalty as they shall prescribe, conditioned for the faithful discharge of his duty as treasurer, and he shall receive and pay